

CITY OF EAU CLAIRE

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2005

(With Comparative Reporting Entity Totals for the Year Ended December 31, 2004)

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General government	\$ 7,857,938	\$ 2,971,400	\$ 6,392	\$ 1,534,745
Public safety	21,546,332	2,813,376	579,467	-
Public works	12,396,508	177,977	-	3,928,050
Health services	4,409,322	1,748,238	965,115	-
Culture and recreation	7,406,964	1,325,314	33,060	731,287
Development	3,748,193	89,976	1,366,682	-
Interest and fiscal charges	2,053,323	-	-	-
Total Governmental Activities	59,418,580	9,126,281	2,950,716	6,194,082
Business Type Activities				
Water Utility	5,424,169	7,150,409	-	1,051,304
Sewer Utility	5,349,773	6,123,231	-	609,332
Storm Water Utility	1,823,011	2,098,370	-	1,975,066
Public Transit	4,427,330	503,024	2,466,457	-
Parking Utility	419,801	215,356	-	-
Hobbs Ice Center	564,079	423,376	-	-
Outdoor Pool	343,552	214,616	-	-
Total Business Type Activities	18,351,715	16,728,382	2,466,457	3,635,702
Total Primary Government	\$ 77,770,295	\$ 25,854,663	\$ 5,417,173	\$ 9,829,784
Component Units				
Housing Authority	\$ 3,439,491	\$ 835,519	\$ 2,430,366	\$ 299,576
Redevelopment Authority	258,671	-	-	1,746,830
Downtown Business Improvement District	72,572	-	-	-
West Grand Business Improvement District	12,083	-	-	-
Water Street Business Improvement District	5,854	-	-	-
North Barstow Business Improvement District	-	-	-	-
Total Component Units	\$ 3,788,671	\$ 835,519	\$ 2,430,366	\$ 2,046,406
General Revenues				
Taxes				
Property taxes, levied for general purposes				
Property taxes, levied for debt service				
Other taxes				
Intergovernmental revenues not restricted to specific programs				
Investment income				
Gain on sale of capital assets				
Miscellaneous				
Total General Revenues				
Transfers				
Change in Net Assets				
Net Assets - Beginning of Year (as restated)				
NET ASSETS - END OF YEAR				

See accompanying notes to financial statements.

Net (Expenses) Revenues and Changes in Net Assets					
Governmental Activities	Business Type Activities	Totals	Component Units	Totals	
		Primary Government		Reporting Entity	
				2005	2004
\$ (3,345,401)	\$ -	\$ (3,345,401)	\$ -	\$ (3,345,401)	\$ (3,050,534)
(18,153,489)	-	(18,153,489)	-	(18,153,489)	(16,311,410)
(8,290,481)	-	(8,290,481)	-	(8,290,481)	(7,727,365)
(1,695,969)	-	(1,695,969)	-	(1,695,969)	(1,607,382)
(5,317,303)	-	(5,317,303)	-	(5,317,303)	(5,298,471)
(2,291,535)	-	(2,291,535)	-	(2,291,535)	(553,349)
(2,053,323)	-	(2,053,323)	-	(2,053,323)	(2,054,281)
(41,147,501)	-	(41,147,501)	-	(41,147,501)	(36,602,792)
-	2,777,544	2,777,544	-	2,777,544	4,610,239
-	1,382,790	1,382,790	-	1,382,790	3,022,333
-	2,250,425	2,250,425	-	2,250,425	5,639,654
-	(1,457,849)	(1,457,849)	-	(1,457,849)	(1,232,542)
-	(204,445)	(204,445)	-	(204,445)	(172,698)
-	(140,703)	(140,703)	-	(140,703)	(140,632)
-	(128,936)	(128,936)	-	(128,936)	(146,466)
-	4,478,826	4,478,826	-	4,478,826	11,579,888
(41,147,501)	4,478,826	(36,668,675)	-	(36,668,675)	(25,022,904)
-	-	-	125,970	125,970	153,053
-	-	-	1,488,159	1,488,159	1,140,119
-	-	-	(72,572)	(72,572)	(65,277)
-	-	-	(12,083)	(12,083)	(12,907)
-	-	-	(5,854)	(5,854)	(7,838)
-	-	-	-	-	-
-	-	-	1,523,620	1,523,620	1,207,150
25,962,901	-	25,962,901	91,500	26,054,401	24,635,716
210,351	-	210,351	-	210,351	260,699
1,305,252	-	1,305,252	-	1,305,252	1,349,971
9,378,496	-	9,378,496	-	9,378,496	9,388,956
2,703,261	616,911	3,320,172	136,434	3,456,606	2,465,326
-	-	-	1,118	1,118	71,470
45,493	236,053	281,546	11,644	293,190	302,248
39,605,754	852,964	40,458,718	240,696	40,699,414	38,474,386
20,295	(20,295)	-	-	-	-
(1,521,452)	5,311,495	3,790,043	1,764,316	5,554,359	14,658,632
128,849,445	135,181,657	264,031,102	16,082,013	280,113,115	265,454,483
\$ 127,327,993	\$ 140,493,152	\$ 267,821,145	\$ 17,846,329	\$ 285,667,474	\$ 280,113,115